

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO)
(Jointly Administered)

Re: D.I. [106](#)

**CERTIFICATION OF COUNSEL REGARDING SUBMISSION OF REVISED ORDER
GRANTING TRUSTEE’S MOTION FOR ENTRY OF AN ORDER (A) APPROVING
BIDDING PROCEDURES IN CONNECTION WITH SALE OF SUBSTANTIALLY ALL
OF THE ESTATES’ ASSETS, (B) SCHEDULING AN AUCTION AND HEARING TO
CONSIDER THE PROPOSED SALE, (C) APPROVING THE FORM AND MANNER OF
NOTICE THEREOF, AND (D) GRANTING CERTAIN RELATED RELIEF**

I, John T. Carroll, III, counsel to George L. Miller in his capacity as the chapter 7 trustee (the “Trustee”) for the estates (the “Estates”) of the above-captioned debtors (the “Debtors”), hereby certifies the following:

1. On or about April 20, 2023 the Trustee filed the *Trustee’s Motion for Entry of (I) an Order (A) Approving Bidding Procedures in Connection with Sale of Substantially all of the Estates’ Assets, (B) Scheduling an Auction and Hearing to Consider the Proposed Sale, and (C) Approving the Form and Manner of Notice Thereof; and (II) an Order (A) Approving the Sale, (B) Authorizing the Assumption and Assignment of Executory Contracts and Unexpired Leases, and (C) Granting Certain Related Relief* [Filed 4/20/2023; Docket No. 106] (the “Sale Motion”).²

2. The Trustee requested expedited disposition in connection with the entry of a Bidding Procedures Order which was approved by the entry of the *Order Granting Trustee’s*

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Sale Motion.

Motion to Shorten Notice Period and Schedule Expedited Hearing Regarding Trustee's Motion for Entry of (I) an Order (A) Approving Bidding Procedures in Connection with Sale of Substantially All of the Estates' Assets, (B) Scheduling an Auction and Hearing to Consider the Proposed Sale, and (C) Approving the Form and Manner of Notice Thereof [Filed 4/21/2023; Docket No. 109] (the "Order to Shorten").

3. Since filing the Sale Motion one (1) formal limited objection was filed; namely, the *Limited Objection and Reservation of Rights of Thermo Fisher Entities to Trustee's Motion for Entry of (I) an Order (A) Approving Bidding Procedures in Connection with Sale of Substantially all of the Estates' Assets, (B) Scheduling an Auction and Hearing to Consider the Proposed Sale, and (C) Approving the Form and Manner of Notice Thereof; and (II) an Order (A) Approving the Sale, (B) Authorizing the Assumption and Assignment of Executory Contracts and Unexpired Leases, and (C) Granting Certain Related Relief* [Filed 4/26/2023; Docket No. 126] (the "Thermo Limited Objection").

4. An expedited hearing to consider the entry of the Bidding Procedures Order was held before the Honorable Karen B. Owens on April 27, 2023 (the "Hearing") and in accordance with the Order to Shorten objections to the entry of the Bidding Procedures Order were to be filed at or prior to the Hearing.

5. Pursuant to the Court's directive the Trustee's counsel has revised the proposed Bidding Procedures Order as well as the Bidding Procedures to address the issues raised in the Thermo Limited Objection together with the issues and concerns raised by the Court at the Hearing. A copy of the revised proposed Bidding Procedures Order together with the revised proposed Bidding Procedures (annexed as Exhibit 1 to the Bidding Procedures Order) (collectively the "Revised Bidding Procedures Order") is attached hereto as Exhibit "A".

6. Trustee's counsel has circulated the Revised Bidding Procedures Order to counsel to Thermo Fisher Entities and Thermo Fisher Entities consents and approves to the entry of the Revised Bidding Procedures Order which resolves the issues raised in the Thermo Limited Objection.

7. Additionally, the Trustee's counsel has circulated the Revised Bidding Procedures Order to the Office of the U.S. Trustee, counsel to the ABL Agent and counsel to the TL Agent all of whom consent and approve to the entry of the Revised Bidding Procedures Order.

8. A redlined version of the Revised Bidding Procedures Order against the version as originally filed with the Sale Motion is attached hereto as Exhibit "B".

9. Accordingly, the Trustee respectfully requests entry of the Revised Bidding Procedures Order attached hereto as Exhibit "A", if acceptable to the Court, at the earliest convenience of the Court.

Dated: April 28, 2023
Wilmington, Delaware

COZEN O'CONNOR

By: /s/ John T. Carroll, III
John T. Carroll, III (DE No. 4060)
Simon E. Fraser (DE No. 5335)
1201 N. Market Street, Suite 1001
Wilmington, DE 19801
(302) 295-2028 Phone
(302) 295-2013 Fax No.
jcarroll@cozen.com
sfraser@cozen.com

*Counsel to George L. Miller,
Chapter 7 Trustee*